

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)
) Chapter 11
Lehman Brothers Holdings, Inc., et al.,)
) Case No. 08-13555 (JMP)
) (Jointly Administered)
Debtors.)

**THIRD SUPPLEMENTAL AFFIDAVIT OF MICHAEL EISENBAND
IN SUPPORT OF APPLICATION FOR AN ORDER FOR
RETENTION OF FTI CONSULTING, INC. AS
FINANCIAL ADVISORS FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS**

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

I, Michael Eisenband, being duly sworn, hereby depose and say:

1. I am a senior managing director at FTI Consulting, Inc. (“FTI”), which maintains offices at various locations around the country, including Three Times Square, 10th Floor, New York, NY 10036, USA. I submit this affidavit (the “Eisenband Third Supplemental Affidavit” or “Affidavit”) to supplement my prior affidavits that were submitted in connection with FTI’s retention in the above mentioned chapter 11 cases (collectively the “Debtors”). Unless otherwise stated in this Eisenband Third Supplemental Affidavit, I have personal knowledge of the facts set forth herein.

3. On October 21, 2008, the Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases filed an Application for Employment of FTI Consulting, Inc. as its Financial Advisors (the “Application”). In support of the Application, FTI filed an affidavit executed by the undersigned on behalf of FTI in accordance with the applicable

sections of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”) (the “Original Affidavit”). On November 21, 2008, a Final Order was signed authorizing the Retention and Employment of FTI, effective as of September 17, 2008. On January 23, 2009, FTI filed a supplemental affidavit executed by the undersigned on behalf of FTI in accordance with the applicable sections of the Bankruptcy Code (“Eisenband Supplemental Affidavit”). On April 6, 2009, FTI filed a supplemental affidavit executed by the undersigned on behalf of FTI in accordance with the applicable sections of the Bankruptcy Code (“Eisenband Second Supplemental Affidavit”, collectively the “Prior Affidavits”)

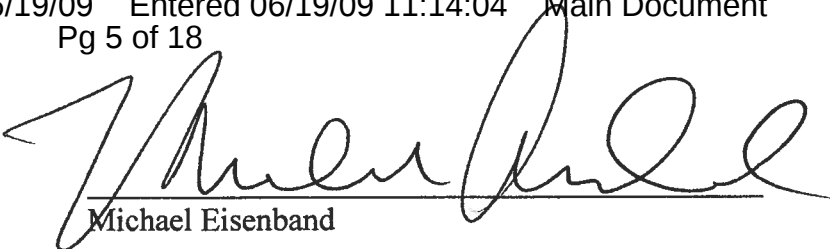
4. In connection with the preparation of the Original Affidavit, FTI conducted a review of its contacts with the Debtors, their affiliates and certain entities holding large claims against or interests in the Debtors that were made reasonably known to FTI. Subsequent to the filing of the Original Affidavit, it has come to my attention that FTI has been engaged to provide services unrelated to the Debtors’ Chapter 11 cases for various entities with some level of known involvement with the Debtors and/or their affiliates.

- a. Lehman Brothers Holdings, Inc. holds senior debt and mezzanine positions in a real estate property and 100% non voting equity interest in the real estate property’s holding company. FTI has been retained by counsel as a financial advisor to a lender in the property’s credit facility.
- b. FTI’s strategic communications practice in Australia, FD Third Person, was engaged in April 2008 by Lehman Brothers Australia Limited, a non Debtor affiliate that is under an administrative proceeding in Australia and has been sold. The engagement was completed in September 2008 and total fees were approximately \$114,031.

- c. Exhibit A hereto sets forth a list of entities that were searched in connection with this Affidavit and includes derivative, loan and other transaction counterparties, entities that have appeared as creditors or parties in interest in the Chapter 11 Cases since the Petition Dates and/or parties appearing on a list prepared by the Debtors' counsel and provided to FTI, to the extent such parties have not already been searched and disclosed in the Prior Affidavits. Exhibit B to this Affidavit sets forth a list of the present and former clients of FTI that was generated in connection with this process. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to these parties in interest which are adverse to the rights of the Committee, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

5. Based on the results of its review, except as otherwise discussed herein, FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided and could reasonably expect to continue to provide services unrelated to the Debtors' cases for the various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to these parties in interest which are adverse to the rights of the Committee, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

6. Insofar as I have been able to ascertain and subject to the disclosures herein and in my prior affidavit, FTI does not represent any interests adverse to the Official Committee of Unsecured Creditors and, to the best of my knowledge, remains a “disinterested person” as that term is defined in Section 101(14), as modified by Section 1107(b), of the Bankruptcy Code.



Michael Eisenband

SUBSCRIBED AND SWORN TO BEFORE ME this 17 day of June 2009.



Notary Public

My Commission Expires:

Oct. 19th 2009

KARIN JACOBSON
Notary Public, State of New York
No. 31-4900115
Qualified in New York County
Commission Expires Oct. 19, 2009

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Current Relationships

4086 Advisors	American Express Bank, Fib
AAA Investments L.P	American Express Company
Abu Dhabi National Energy Company Puss	American International Group, Inc.
Accellent Inc.	American Intlgrp Inc
Accuride Corporation	American Transmission Company LLC
ACI Operations Pty Limited	Amerisourcebergen Corporation
Activant Solutions Inc	Amgen Inc.
Acts Aero Tech Support	ANC Rental Corporation
Adagio III CLO Plc	Antero Resources Corporation
Adagio IV CLO Limited	Apax Summer Bidco Limited
AES Corporation	Apollo Management Holdings, L.P.
Aetna Inc.	Apollo Management Leveragesource Iv, LLC
AFE	Aramark Corporation
AGA Medical Corporation	Area Giochi Holding S.P.A
AIG	ARINC Incorporated
Alabama Power Company	Arizona Public Service Company
Alcoa Inc.	Arvinmeritor, Inc.
Alenco Inc	Arysta Lifescience
Algoma Steel Inc	AS Propulsion Capital BV
AlixPartners LLP	Ashmore Energy International
Allegheny Energy Supply Company, LLC	Assurant, Inc
Alliance Imaging, Inc.	Asurion Corporation
Alliance Laundry Holdings LLC	AT&T Inc. (F/K/A SBC Communications Inc.)
Alliance Resource Operating Partners, L.P.	Atlas Pipeline Partners
Alliancebernstein L.P.	Atmos Energy Corporation
Alliant Energy Corporation	Atrium Cos Inc. (Atrcos)
Allianz SE	Audio Visual Services Corporation
Allied Holdings, Inc.	Avago Technologies Finance Pte. Ltd.
Allied Waste Industries Inc.	Aveos
Allied World Assurance Company Limited	Avio Holding Spa
Allison Transmission, Inc.	Avio Investments S.P.A.
Allsport Management Sa	Avio S.P.A
Allstate Corporation	Avro Industrial Waste B.V.
Alltel Communications	Avro Industrie N.V.
ALPHA D2 Limited	Axon Financial Funding Ltd.
Altos Hornos De Mexico SA De CV	B & G Foods
Altria Group, Inc.	BAE Systems Holdings Inc.
Amadeus Holdings Limited	Ball Corporation
Ambac	Ball Packaging Products Canada Corp. Inc.
Ameren Corporation	Banco Santander SA
Ameren Resources Gen Co	Bank of America Corporation
Amerenenergy Resources Generating Company	Barclays
American Airlines, Inc	Bausch and Lomb
American Axle & Manufacturing Inc.	BCM Ireland Holdings Limited
American Electric Power Company Inc	BCV Investments SCA
	Biomet, Inc.
BEIG Midco Limited	Black Lion Beverages III B.V.
BEIG Pikco Limited	Blackrock
Best Buy Co., Inc.	Blackstone Capital Partners V L.P.
BHM Technologies, LLC	Block Financial Corporation
Biogen Iden Inc.	BNP Paribas

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Current Relationships

Boardwalk Pipelines, LP	Chevron Corporation
Bonten Media Group, Inc.	Choctaw Investors B.V.
Booz Allen Hamilton Inc.	CIFG
Boston Generating, LLC	CILCORP Inc., An Illinois Corporation
BPC Holding Corporation (f.k.a. BPC Acquisition Corp.)	Cinemark USA, Inc.
Breitburn Operating L.P.	Cisco Systems, Inc.
Brickman Group	CIT Group
British Airways PLC	CITIC International Financial Holdings
British Sky Broadcasting Group PLC	Citigroup
Buckeye Partners, L.P.	Citrus Corporation
Buffets, Inc.,	CKX, Inc
Buildings Materials Holdings	Claire's Stores, Inc.
Burger King Corporation	Clio European CLO B.V/Eur Facility/Euribor
Cableuropa S.A.U	Clondalkin Acquisition B.V.
Cablevision Systems Corp	CME Group Inc.
Calpine Corporation	Coditel Brabant
Cammell Laird Holdings PLC	Coditel SARL
Campbell Soup Company	Colfax Corporation
Capital 18	Collins & Aikman Products
Capmark Financial Group Inc.	Colonial Realty Limited Partnership
Carbone S.A.R.L.	Commerzbank AG
Caribe Media Inc.	Community Health Sys
Carlsberg Breweries A/S 27oct07	Conocophillips
Castex Energy 1995, L.P.	Conseco Inc
Cavalier Telephone	Consolidated Container Company LLC
CBBI Italian NPL	Consolidated Edison Company Of New York (Cecony)
CBR Textile GmbH	Constellation Energy Group, Inc.
CBS Corp (f.n.a. Viacom, Inc.)	Continental Airlines Inc.
CCMP Acquisition	Continental Aktiengesellschaft
CDW Corp.	Convenience Food System
Cebridge 2nd Lien PIK	Cooper-Standard Automotive Inc.
Cedar Fair	Corrections Corporation Of America
CEI/Kensington Ltd.	Cortefiel, S.A.
CellCap Securities Ltd	Covanta Energy Corporation
Centennial Cellular	Coventry Health Care, Inc.
Centennial Communications Corp	Cox Communications, Inc.
Center Energy Resources Corp	Cox Enterprises, Inc.
Centerpoint Energy Resource	COX Radio, Inc.
Central CATV Inc.	CPQ Midco II Corporation C/O The Carlyle Group
Central Illinois Light Company	Credit Agricole
Central Illinois Public Service Company	Credit Suisse Group
Centurytel, Inc	Crimson Exploration Inc.
Cenveo Corporation	CRJ 200
Cequel Comm	Crown Americas, Inc.
Cessna	Crown Castle
Chart Industries, Inc.	CSC Holdings
Charter Communications Operating LLC	CSG Systems International, Inc.
Chequer Finance 1 S.A.	DAE Aviation Holdings, Inc.
Chequer Finance 2 S.A.	Dana Holding Corporation
Chequer Finance 3 S.A.	Danaher Corporation
Chesapeake Appalachia, L.L.C.	Danish Holdco A/S
Chesapeake Energy Corp	Darden Restaurants Inc.

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David H. Arlington Oil And Gas, Inc.	Exco Partners Operating Partnership L.P.
DBP NPLS	Exco Resources, Inc.
DCP Midstream Operating, LP	Express Energy Services Holding, LP
Debitel (Netherlands) Holding B.V	Extendicare Health Services Inc.
Del Monte Corporation	Exterran Holdings, Inc.
Delek Benelux B.V.	FA SUB 3 Limited
Delek Luxembourg Holding SARL	Fadesa Inmobiliaria, S.A.
Delphi Acquisition Holding I.B.V.	Fairpoint Communications, Inc.
Delphi Corporation	Falcon Senior
Delta Airlines	Federazione Italiana Del Consorzi Agrari S.R.L.
Deutsche Bank AG	Ferretti
Deutsche Telekom AG	Fidelity Investments
Dexia	Fidelity Management Research LLC
DHS Drilling Company	Fidelity National Information Services, Inc.
Diageo Finance PLC	Financiere Daunou 9 SARL
Dido Erste Vermoegensverwaltung GS	Financiers CVT
Digicel International Finance Limited	Finartex
Discover Financial Services	Finmeccanica Finance SA
Dollar General Corporation	First Chemical Holding Vagyonekezo Korlatolt
Dominion Resources Inc	Felelossegu
Domtar Inc	First Data Bridge
Drake Management LLC	First Data Corporation
Dresser, Inc.	Firstenergy Corp.
Duncan Energy Partners L.P.	Flextronics International Ltd
Dynegy Holdings. Inc.	Florida Gas Transmission Company, LLC
E.On AG	Florida Power & Light Company
Eagle Rock Energy Partners, L.P.	Ford Motor Company
Ebay Inc.	Ford Motor Credit Company
Edam Acquisition Holdings B.V.	Fortis Group
Edgen Murray	Fortress Investment Group LLC
Edison International	FPL Group Capital Inc.
Edison Mission Energy	FR Acquisitions Corporation (Europe) Limited
Edscha AG	Freescale Semiconductor, Inc. (f.k.a. Freescale Acquisition Corporation)
Educational Management Corp	Fresenius Medical Holdings Inc.
El Paso Corporation	Frontier Drilling ASA
El Paso Pipeline Partners	FXCM Holdings LLC
Electrabel S.A.	Gala Group Finance Limited
Enbridge (U.S.) Inc.	Gaming Invest SARL
Enbridge Energy Partners, L.P.	Gate Gourmet Borrower LLC
Enel Sp.A	G-BNWE Aircraft Pty Ltd
Energy Xxi Gulf Coast , Inc	G-BNWF Aircraft Pty Ltd
Enron Corp.	G-BNWG Aircraft Pty Ltd
Entegra Holdings LLC	G-BNWI Aircraft Pty Ltd
Entegra TC LLC	G-BNWK Aircraft Pty Ltd
Entergy Corp	Genentech, Inc.
Enterprise GP Holdings L.P.	General Electric Capital Corporation
Enterprise Products Operating L.P.	General Mills, Inc.
EnviroSolutions Real Property Holdings, Inc.	General Motors Corporation
EPCO Holdings Inc.	General Nutrition Centers, Inc.
Equitable Resources, Inc.	Gentiva Health Services, Inc.
ERP Operating Limited Partnership	Genworth Financial, Inc.
Escaline S.A.R.L	

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Georgia Gulf	Imo Carwash
Georgia Pacific Corporation	Imperial Tobacco Entertainment Finance Limited
Georgia-Pacific Expansion S.A.S	Ineos Group Limited
Ginn Clubs	Inergy, L.P.
Givaudan S.A.	Infineon Technologies AG
GLG Partners	Infonxx Inc
Global Cash Access, Inc.	ING Groep NV
Globe Pub Management Limited	Innovia Films (Holding 3) Limited
GMAC LLC	Intelsat (Bermuda), Ltd.
Goldman Sachs Group, Inc.	Intelsat Subsidiary Holding Company, Ltd.
Graham Packaging Company, L.P.	Intergen N.V.
Graphic Packaging International Corp	Interline Brands, Inc.
Great Lakes Dredge & Dock Corporation	International Business Machines Corporation
Greektown Holdings LLC	International Lease Finance Corporation
Green Valley Ranch Gaming LLC	International Transmission Company
Greenbrier Minerals, LLC	Interstate Brands Corporation
Gulf Stream Asset Management	Interstate Fibernet, Inc.
H3C Holdings Ltd	Interstate Power And Light Company
Halliburton Company	Intesa
Hanger Orthopedic Group, Inc.	Inverness Medical Innovations Inc.
Harbison Station Apts L.P.	Invesco CLO
Harrah's Operating Co Inc	Investcorp S.A., Luxembourg
Hawaiian Telecom Communications, Inc.	Iowa Telecommunications Services, Inc.
Hawker Beechcraft Acquisition Company LLC (f.k.a.	Iridium Satellite LLC
Hawker Beechcraft, Inc.)	Iron Mountain Incorporated
HCA Inc.	Islavista Spain S.A.
HD Supply	ISS Holding A/S
Heating Finance Plc	Istar Financial Inc.
Henry Schein, Inc.	ITC Holdings Corporation
Herbst Gaming, Inc.	ITC Midwest LLC
Hertz Corporation, The	Iusacell
Hewlett-Packard Company	Jarden Corporation
Hexion	JFB Firth Rixson, Inc
Highbridge LD Acquisition LLC	Journal Register
Highbridge Principal Strategies Mezzanine Partners	JP Morgan Chase
Highmount Exploration & Production LLC	JSC Rosgosstrakh
Hilite Germany GmbH & Co. KG	Kabel Deutschland GmbH
HMH Publishers LLC	KBR Holdings, LLC
Horizon Merger Corporation	Kelson Holding LLC
Houghton Mifflin Harcourt Publishers Inc.	Kerasotes Theatres Inc
HSBC	Key Energy Services, Inc.
HSBC Finance Corporation	Keystone Inc 6/13/89
Hudson CLO 3 B.V.	KGB
Huish Detergents Inc.	Kimberly-Clark Corporation
Huntsman International LLC	Kinder Morgan Energy Partners L.P.
Iasis Healthcare LLC	Kirchholding GmbH & Co. Kg
Ibertravel Vacations Holding SL	KKR Private Equity Investors L.P.
Iconix Brand Group, Inc.	Kleopatra Lux 2 S.A.R.L
Icopal A/S	Knight Capital Group Inc.
Idaho Housing And Finance Association	Knight Debtco Ltd
Idearc Inc.	Koninklijke Philips Electronics NV
Illinois Power Company	Kraft Foods Inc.

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Kubber Investments (Mauritius) Pvt Ltd	MF Global Ltd. / Man Financial
Laboratory Corporation Of America Holdings.	MF Global Finance Europe Limited
Lake Las Vegas Resort (Laslas)	Michael Stores
LAN Dale Asset Purchasing Company No.2 Limited	Michigan Electric Transmission Co.
Landsource	Midamerican Energy Company
Lanxess AG	Midamerican Energy Holdings Company
Las Vegas Sands, LLC	Midcontinent Express Pipeline LLC
Latshaw Drilling Company, LLC	Minera Del Norte S.A.
Lavena Holding 3 GmbH	Mirant Corporation
Lavena Holding 4 GmbH	Mirant North America, LLC
Legal & General Group Plc	Misys Plc
Legendre Holdings 17 SA	Mitsubishi UFJ Financial Group PLC
Lehman Brothers European Mezzanine Lb S.A.R.L	Mizuho Financial Group
Level 3 Financing, Inc.	Moderna Finance AB (Publ)
LFIGXG LLC	Morgan Stanley
Liberator Bidco Limited	Morgan Stanley Investment Management Limited
Liberty Global Inc	Mountain Drilling Company
Liberty Mutual Group Inc.	Movie Gallery Inc First Lien
LIM Finance II, Inc.	Msn (Msn 7024)
Lincoln National Corporation	Mueller Water Products Inc
LKQ Corporation	N.V. Luchthaven Schipol
Local Insight Regatta Holdings, Inc.	Nakilat Inc
Local Media Finance LLC	Namrun Finance S.A.
Lufthansa AG	National Cinemedia
Lukoil Finance Limited	National Rural Utilities Cooperative Finance Corporation
LW Securities, Ltd.	Natixis
Lyondell	Neff Corp
M.B.H. Emprunteur	Neggio Holding 3 GmbH
Mach Gen LLC	Nelnet, Inc.
Mackinaw Power Holdings, LLC	Nevada Power Company
Macquarie Group Limited	New Center Asset Trust
Man Group Finance Inc.	New Edge
Mapco Express, Inc.	New England Power Company
Marathon Oil Company	New Holdco BV
Marina Bay-2nd Deal	New York Life Investment Management LLC
Marina District Finance Company, Inc.	Newell Rubbermaid Inc.
Mark IV	Newpage Corporation
Market Place Apts	NFI Luxco SCA
Marriott International Inc.	NIBC Bank NV
Massachusetts Mutual Life Insurance (Borrower)	Nokia Corporation
Materis Sas	Nomura
MC Communications, LLC	Nortek Holdings, Inc.
McJunkin Corporation	Northeast Utilities
McJunkin Red Man Holding Corporation	Northern State Power Company
MedAssets, Inc.	Northwest Airlines, Inc.
Meg Energy Corp.	Novartis Finance Corporation
Merlin Entertainments Group Luxembourg 2 S.A.R.L	NPL
Merlin Entertainments Group Luxembourg 3 S.A.R.L.	NRG Energy, Inc.
Merlin Italian	NSG Holdings LLC
Merrill Lynch & Co. Inc.	NTL Cable Plc
Metavante Corporation	NTL Communications Ltd
MF Global Finance	Nuance Communications, Inc.

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Nustar Logistics, L.P.	Plinius Investments B.V.
Nycomed Germany Holding GmbH	Pnm Resources, Inc.
Nycomed Holding A/S	Portland General Electric Company
NYSE Euronext	PQ Corporation
Oceania Cruises, Inc.	Precis Corporation
Oceania Vessel Finance, Ltd.	Precision Partners
OCM Mezzanine Fund II Holdings, L.P.	Prestige Cruise Holdings, Inc. C/O Apollo Management, L.P.
OGE Energy Corp.	Primedia
Oklahoma Gas And Electric Company	Principal Financial Group, Inc.
OI Canada Corp (Owens Illinois Canada Corp)	Project Knight
Omnicare, Inc	Prosiebensaf1. Media AG
Onebeacon US Holdings	Protection One Alarm Monitoring, Inc.
Opal Leasing Limited	Prudential Financial Inc.
Oracle Corporation	PSEG Energy Holdings L.L.C
Orangina	PSEG Power LLC
Orbitz Worldwide	Psychiatric Solutions Inc.
Orchard Supply Hardware LLC	PT MNC Sky Vision
O'reilly Automotive, Inc.	PTG Grande Asset
Owens & Minor, Inc.	PTG Tango Kingfisher
Owens Illinois Inc	Public Service Company Of Colorado
Oz Management LP	Public Service Electric & Gas Company
Pacific Gas And Electric Co.	Public Service Enterprise Group Incorporated
Pacific Investment Management Company LLC	Puget Sound Energy Inc.
Pacificorp	Qatar Liquefied Gas Company Limited (II)
Pages Jaunes	QVC, Inc.
Pages Jaunes Groupe S.A.	Qwest Services Corporation
Panamsat Corporation/Re-Name Intelsat Corporation	RAS Laffan Liquefied Natural Gas Company Limited
Pangea Ltd	Reddy Ice Corporation (f.k.a. Reddy Ice Group, Inc)
Park Place Apartments L.P.	Regal Cinemas, Inc.
Parker Drilling Company	Regency Gas Services LP
Parmalat Participacoes Promissory Note	Regent Seven Seas Cruises
Parmalat Participates Do Brasil Ltda	Reliant Energy Inc.
Partnerre Ltd	Renal Advantage, Inc.
Peabody Energy Corporation	Rent-A-Center, Inc.
Pecos Investors LLC	Resona Holdings Inc.
Penn National Gaming	Rexnord Corporation
Pepsi Bottling Group, Inc.	RFC Midco A/S
Perstorp AB	RFG Holding (France) SAS
Pertus Sechzehnte Gbmh	RH Dennelley Corporation
Petsec Energy Inc.	RJ Reynolds Tobacco Holdings, Inc.
PG&E Corporation	RJO Holdings Corp.
PGA Holdings, Inc.	Rockies Express Pipeline LLC
Pharmaerica Corporation	Roofing Holding Inc
Philip Morris International Inc	Royal & Sun Alliance Insurance Group Plc
PHS Group Plc	Royal Bank of Canada
Pinnacle Entertainment, Inc.	Royal Bank of Scotland Group PLC
Pinnacle Foods Finance LLC	RWE AG
Pinnacle West Capital Corp	Saad Investments Company Limited
Pivotal Promontory	Sabmiller Finance B.V.
Planet Acquisition Holdco 1 Ltd	Sabmiller Plc
Planet Acquisitions Holdco 2 Ltd	Sabre Holdings Corporation
Plastech Engineered Products, Inc.	

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Sacher Funding Ltd.	Supervalu Inc
Salt Lake Neighborhood Housing Services, Inc.	Swift Transportation Co., Inc.
Sandridge Energy, Inc.	Swiss Reinsurance Company
SBA Senior Finance, Inc.	Symetra Financial Corporation
Schefenacker AG	Synagro Technologies, Inc.
Schieder Moebel Holding GmbH	Syncora
Sealed Air Corporation	Syncora Holdings Ltd. (f.k.a. Security Capital Assurance Ltd)
Sears Roebuck Acceptance Corp	SYNIVERSE Technologies, Inc (f.k.a. TSI
Semcrude LP	Telecommunication Services Inc)
Semgroup Energy Partners, L.P.	Targa Resources, Inc
Sequa Corporation	Target Corporation
Serena Software, Inc.,	TC Group Investment Holdings, L.P.
Serpering Investments B.V.	TDS Investor Corporation
Service Corp Int'l	Team Finance LLC
SGS International, Inc.	Telecom Italia S.P.A.
Sheridan Holdings, Inc.	Telefonica Europe BV
SHPS, Inc	Telefonica, S.A.
Siemens AG	Telekom Austria Finance B.V.
Sierra Pacific Power Company	Tembec
Silicon Graphics Inc	Teppco Partners, L.P.
Silver Springs Apts	Tesoro Corporation
Sinclair Television Group, Inc.	Thalia CLO/Sacher
Sisal S.P.A	Thalia Credit FAC
Six Flags Theme Parks Inc.	The Carlyle Group
SLM Corporation	The Clorox Company
Societe General	The Hartford Financial Services Group, Inc.
Solo Cup Company	The Home Depot, Inc.
Solutia Inc.	The Neiman Marcus Group, Inc.
Sourcecorp, Inc	The Pemex Project Funding Master Trust
Southern California Edison	The Rhodes Companies, LLC
Southern Company	The Sports Authority, Inc
Southwestern Public Service Company	The Williams Companies, Inc.
Spanish Broadcasting Systems, Inc.	Ticknor Corner LLC
Spectra Energy Capital, LLC (f.n.a. Duke Capital)	Time Warner Cable, Inc.
Spectra Energy Partners OLP, LP	Time Warner Inc.
Spiegel Inc	Time Warner Telecom Inc.
Stahl Acquisition BV	Tomtom N.V.
Stallion Oilfield Services Ltd.,	Toronto Dominion Bank
Standard Chartered	Tousa, Inc. (F/K/A Technical Olympic USA Inc)
Standard Life Bank PLC	Toys R Us Inc
Standard Pacific	TPF Generation Holdings, LLC
Star Tribune Co	Trademarks LLC
Starwood Hotels & Resorts	Trans World Airlines Inc.
STF Thsrc	Transamerica Asset Funding Corp I
Stony Brook Court Whole Loan	Transdigm Inc
Sumitomo Mitsui Financial Group INC	Transocean Inc
Sumitomo Trust & Banking Co Ltd	TravelPort Inc
Sunamerica Asset Management	Tribune Company
Sungard Data Systems Inc.	Tri-State Generation And Transmission Association, Inc.
Sunoco Inc.	Tronox Worldwide LLC
Sunoco Logistics Partners Operations, LP	Tropicana Entertainment
Sunshine Holdings Limited	

EXHIBIT A

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TRW Automotive Holdings Corp.	Wachovia
TXU Electric Delivery Company	Walmart Stores
TXU Energy Company LLC	Walt Disney Company
TXU Us Holding Company	Warburg Pincus Equity Partners L.P.
Tyco International Group S.A.	Washington Metro Transit A
Tyco Intl	Waterfall European Clo S.A.
U.S. Shipping Partners L.P.	WCI Capital Corp
UBS	WCI Communities
Unicredito Italiano SPA	Weetabix Mills
United Air Lines, Inc.	WellPoint Inc
United Components, Inc.	Wells Fargo & Company
United States Steel Corporation	Werra Papier
United Surgical Partners International, Inc.	Wesco Aircraft Hardware Corp.
UnitedHealth Group Inc	West Corporation
Univision Communications Inc.	Westar Energy, Inc.
UPC Broadband Holding B.V.	WestLB
UPC Media	Whippoorwill Associates Inc
US Airways Group, Inc.	White Mountains Insurance Group, Ltd.,
US Investigations Services, Inc.	Williams Partners L.P
USAA Capital Corporation	Wimar
USI Holdings Corp.	Wind Telecomunicazioni S.P.A.
USPF Holdings, LLC	Wisconsin Electric Power Company
Utah Housing Corporation	Wisconsin Energy Corporation
Valero Energy Corporation	WISCONSIN GAS LLC (f.k.a Wisconsin Gas Company)
Van Gansewinkel Holding B.V.	Wisconsin Power And Light Company
Varel Funding Corp.	WMG Acquisition Corp.
Varig S.A. (Vicao Aerea Rio-Grandense)	Wolf Hollow 2nd Lien
Venetian Macau Limited	Wolf Hollow I LP
Venise Acquisition	Wolters Kluwer NV
Venoco, Inc	Woodmarkion
Ventas Realty	Woori SPC - HYOK
Verifone, Inc.	World Directories Acquisition Corp.
Verint Systems Inc.	Wyeth
Verizon Communications Inc.	Xcel Energy Inc.
Verso Paper Holding LLC	Xerox Corporation
Vertrue Incorporated	XI Capital Ltd.
Veyance Technologies, Inc.	Yankee Candle Company, Inc.
Virginia Electric And Power Company	Yellowstone Club
Visteon Corporation	Young Broadcasting
Vodafone Group PLC	YPSO France S.A.S
Vornado Realty	Yuma Hospital District
Vought Aircraft Industries, Inc.	Zephyrus Investments LLC

EXHIBIT B

Potential Parties-in-Interest Noted for Court Disclosure

Relationships in Matters Related to These Proceedings

None

Relationships in Unrelated Matters

4086 Advisors
Accuride Corporation
Activant Solutions Inc
AES Corporation
Aetna Inc.
AFE
AIG
Alabama Power Company
Alcoa Inc.
Allegheny Energy Supply Company, LLC
Alliancebernstein L.P. (MASTER)
Alliant Energy Corporation
Allianz SE
Allstate Corporation
Alltel Communications
Altos Hornos De Mexico SA De CV
Altria Group, Inc.
Ambac
Ameren Resources Gen Co
Amerenenergy Resources Generating Company
American Airlines, Inc
American Axle & Manufacturing Inc.
American Electric Power Company Inc
American Express Bank, Fib
American Express Company
American International Group, Inc.
American Intlgrp Inc
American Transmission Company LLC
Amerisourcebergen Corporation
Amgen Inc.
Apax Summer Bidco Limited
Apollo Management Leveragesource Iv, LLC
Aramark Corporation
Area Giochi Holding S.P.A
ARINC Incorporated
Arizona Public Service Company
Arvinmeritor, Inc.
Assurant, Inc
AT&T Inc. (F/K/A SBC Communications Inc.)
Atmos Energy Corporation
Audio Visual Services Corporation
Axon Financial Funding Ltd.
Ball Corporation

Banco Santander SA
Bank of America Corporation
Barclays
Bausch and Lomb
Best Buy Co., Inc.
BHM Technologies, LLC
Biomet, Inc.
Blackrock
Blackstone Capital Partners V L.P.
Block Financial Corporation
BNP Paribas
Booz Allen Hamilton Inc.
Brickman Group
British Airways PLC
Buffets, Inc.,
Burger King Corporation
Cablevision Systems Corp
Calpine Corporation
Campbell Soup Company
Capmark Financial Group Inc.
Carbone S.A.R.L.
Cavalier Telephone
CBS Corp (f.n.a. Viacom, Inc.)
CDW Corp.
Centennial Communications Corp
Central Illinois Public Service Company
Centurytel, Inc
Cenveo Corporation
Cessna
Charter Communications Operating LLC
Chesapeake Appalachia, L.L.C.
Chesapeake Energy Corp
Chevron Corporation
CIFG
CILCORP Inc., An Illinois Corporation
Cinemark USA, Inc.
Cisco Systems, Inc.
CIT Group
Citigroup
Claire's Stores, Inc.
CME Group Inc.
Colonial Realty Limited Partnership
Commerzbank AG

EXHIBIT B

Potential Parties-in-Interest Noted for Court Disclosure

Community Health Sys	General Motors Corporation
Conocophillips	Genworth Financial, Inc.
Conseco Inc	Georgia Pacific Corporation
Consolidated Edison Company Of New York (Cecony)	Goldman Sachs Group, Inc.
Constellation Energy Group, Inc.	Graham Packaging Company, L.P.
Continental Airlines Inc.	Graphic Packaging International Corp
Cooper-Standard Automotive Inc.	Great Lakes Dredge & Dock Corporation
Coventry Health Care, Inc.	Halliburton Company
Cox Communications, Inc.	Harrah's Operating Co Inc
Cox Enterprises, Inc.	Hawaiian Telecom Communications, Inc.
COX Radio, Inc.	HCA Inc.
Credit Agricole	Herbst Gaming, Inc.
Credit Suisse Group	Hertz Corporation, The
Crown Castle	Hewlett-Packard Company
CSC Holdings	Hexion
CSG Systems International, Inc.	HSBC
Dana Holding Corporation	HSBC Finance Corporation
Danaher Corporation	Huntsman International LLC
Delphi Corporation	Iconix Brand Group, Inc.
Delta Airlines	Idearc Inc.
Deutsche Bank AG	Illinois Power Company
Deutsche Telekom AG	Infineon Technologies AG
Dexia	Infonxx Inc
Discover Financial Services	ING Groep NV
Dollar General Corporation	Intelsat (Bermuda), Ltd.
Dominion Resources Inc	Interline Brands, Inc.
Domtar Inc	International Business Machines Corporation
Drake Management LLC	Interstate Fibernet, Inc.
Dynegy Holdings. Inc.	Intesa
E.On AG	Invesco CLO
Ebay Inc.	Iridium Satellite LLC
Edison Mission Energy	Istar Financial Inc.
El Paso Corporation	Jarden Corporation
Enbridge (U.S.) Inc.	Journal Register
Enel Sp.A	JP Morgan Chase
Enron Corp.	Key Energy Services, Inc.
Entergy Corp	Kinder Morgan Energy Partners L.P.
Exterran Holdings, Inc.	Kraft Foods Inc.
Fidelity Management Research LLC	Landsource
Flextronics International Ltd	Lanxess AG
Florida Power & Light Company	Las Vegas Sands, LLC
Ford Motor Company	Lyondell
Fortress Investment Group LLC	Marathon Oil Company
Freescale Semiconductor, Inc. (f.k.a. Freescale Acquisition Corporation)	Mark IV
FXCM Holdings LLC	Marriott International Inc.
Genentech, Inc.	Massachusetts Mutual Life Insurance (Borrower)
General Electric Capital Corporation	MC Communications, LLC
General Mills, Inc.	Merrill Lynch & Co. Inc.
	Metavante Corporation

EXHIBIT B

Potential Parties-in-Interest Noted for Court Disclosure

MF Global Finance	Semgroup Energy Partners, L.P.
MF Global Ltd. / Man Financial	Sequa Corporation
MF Global Finance Europe Limited	SGS International, Inc.
Midamerican Energy Holdings Company	Siemens AG
Misys Plc	Sierra Pacific Power Company
Mitsubishi UFJ Financial Group PLC	SLM Corporation
Morgan Stanley	Societe General
Morgan Stanley Investment Management Limited	Solo Cup Company
Natixis	Solutia Inc.
Nelnet, Inc.	Sourcecorp, Inc
Nevada Power Company	Southern California Edison
New Edge	Southern Company
New York Life Investment Management LLC	Spiegel Inc
Newell Rubbermaid Inc.	Stahl Acquisition BV
Nokia Corporation	Standard Chartered
Nomura	Standard Pacific
Northeast Utilities	Star Tribune Co
Northwest Airlines, Inc.	Starwood Hotels & Resorts
Nuance Communications, Inc.	Sumitomo Trust & Banking Co Ltd
Nycomed Germany Holding GmbH	Sunoco Inc.
Nycomed Holding A/S	Supervalu Inc
Oklahoma Gas And Electric Company	Swift Transportation Co., Inc.
Omnicare, Inc	Swiss Reinsurance Company
Onebeacon US Holdings	Syncora
Oracle Corporation	Syncora Holdings Ltd. (f.k.a. Security Capital Assurance Ltd)
Orbitz Worldwide	SYNIVERSE Technologies, Inc (f.k.a. TSI Telecommunication Services Inc)
Owens & Minor, Inc.	Target Corporation
Owens Illinois Inc	Telecom Italia S.P.A.
Pacific Investment Management Company LLC	Telefonica, S.A.
Peabody Energy Corporation	Tembec
Pepsi Bottling Group, Inc.	Tesoro Corporation
Portland General Electric Company	The Carlyle Group (Master)
Prestige Cruise Holdings, Inc. C/O Apollo Management, L.P.	The Clorox Company
Primedia	The Hartford Financial Services Group, Inc.
Prudential Financial Inc.	The Home Depot, Inc.
PSEG Power LLC	The Neiman Marcus Group, Inc.
Puget Sound Energy Inc.	The Pemex Project Funding Master Trust
QVC, Inc.	The Rhodes Companies, LLC
Reliant Energy Inc.	The Sports Authority, Inc
RJ Reynolds Tobacco Holdings, Inc.	The Williams Companies, Inc.
Royal Bank of Canada	Ticknor Corner LLC
Royal Bank of Scotland Group PLC	Time Warner Cable, Inc.
RWE AG	Time Warner Inc.
Sabmiller Finance B.V.	Time Warner Telecom Inc.
Sandridge Energy, Inc.	Tomtom N.V.
Sealed Air Corporation	Toronto Dominion Bank
Sears Roebuck Acceptance Corp	Tousa, Inc. (F/K/A Technical Olympic USA Inc)
Semcrude LP	

EXHIBIT B

Potential Parties-in-Interest Noted for Court Disclosure

Toys R Us Inc
Transdigm Inc
Transocean Inc
TravelPort Inc
Tribune Company
Tropicana Entertainment
Tyco International Group S.A.
Tyco Intl
UBS
Unicredito Italiano SPA
United Air Lines, Inc.
United Components, Inc.
United Surgical Partners International, Inc.
UnitedHealth Group Inc
Univision Communications Inc.
US Airways Group, Inc.
Valero Energy Corporation
Varig S.A. (Vicao Aerea Rio-Grandense)
Venoco, Inc
Verifone, Inc.
Verint Systems Inc.
Verizon Communications Inc.
Virginia Electric And Power Company

Visteon Corporation
Vodafone Group PLC
Vornado Realty
Vought Aircraft Industries, Inc.
Wachovia
Walt Disney Company
WCI Communities
Wells Fargo & Company
West Corporation
WestLB
Whippoorwill Associates Inc
Wisconsin Electric Power Company
Wisconsin Energy Corporation
WISCONSIN GAS LLC (f.k.a Wisconsin Gas Company)
Wisconsin Power And Light Company
Wolters Kluwer NV
Wyeth
Xerox Corporation
XI Capital Ltd.
Yankee Candle Company, Inc.
Yellowstone Club